



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SARKELA 10 LLC

CURRENT OWNER
11809 NE 108TH ST
VANCOUVER, WA 98662

ACCOUNT NUMBER: 986051-921

PROPERTY LOCATION: 11809 NE 108TH ST
VANCOUVER, WA 98662

PETITION: 1051

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 110,000	\$	110,000
Improvements	\$ 187,968	\$	187,968
Personal property			
ASSESSED VALUE	\$ 297,968	BOE VALUE	\$ 297,968

Date of hearing: July 28, 2021

Recording ID# Sarkela

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 1,903 square feet, built in 2020 and is of average construction quality located on 0.05 acres.

The properties were purchased as part of a group for \$2,250,000 in August 2018. The appellant's evidence included an appraisal performed by Steven Waugh and David Groth of Appraisal & Consulting Group, LLC indicating a value of \$8,800,000 as of June 2019 for the complete plat of 106 lots. The property was sold with a completed residence for \$365,000 on August 25, 2020.

The appellant requested a value of \$75,000 based on the lot value allocated from the \$8,800,000 appraised value mentioned above.

The appellant provided no evidence to overcome the valuation of the lot and residence set by the assessor.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$297,968 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on August 20, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SARKELA 10 LLC

CURRENT OWNER
11805 NE 108TH ST
VANCOUVER, WA 98662

ACCOUNT NUMBER: 986051-922

PROPERTY LOCATION: 11805 NE 108TH ST
VANCOUVER, WA 98662

PETITION: 1052

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 110,000	\$	110,000
Improvements	\$ 187,968	\$	187,968
Personal property			
ASSESSED VALUE	\$ 297,968	BOE VALUE	\$ 297,968

Date of hearing: July 28, 2021

Recording ID# Sarkela

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 1,903 square feet, built in 2020 and is of average construction quality located on 0.05 acres.

The properties were purchased as part of a group for \$2,250,000 in August 2018. The appellant's evidence included an appraisal performed by Steven Waugh and David Groth of Appraisal & Consulting Group, LLC indicating a value of \$8,800,000 as of June 2019 for the complete plat of 106 lots. The property was sold with a completed residence for \$372,000 on August 30, 2020.

The appellant requested a value of \$262,968 based on the lot value allocated from the \$8,800,000 appraised value mentioned above plus an estimate of the residence completed value.

The appellant provided no evidence to overcome the valuation of the lot and residence set by the assessor.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$297,968 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SARKELA 10 LLC

CURRENT OWNER
10800 NE 119TH PL
VANCOUVER, WA 98662

ACCOUNT NUMBER: 986051-924

PROPERTY LOCATION: 10800 NE 119TH PL
VANCOUVER, WA 98662

PETITION: 1053

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 110,000	\$	110,000
Improvements	\$ 148,717	\$	148,717
Personal property			
ASSESSED VALUE	\$ 258,717	BOE VALUE	\$ 258,717

Date of hearing: July 28, 2021

Recording ID# Sarkela

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 1,946 square feet, built in 2020 and is of average plus construction quality located on 0.05 acres.

The properties were purchased as part of a group for \$2,250,000 in August 2018. The appellant's evidence included an appraisal performed by Steven Waugh and David Groth of Appraisal & Consulting Group, LLC indicating a value of \$8,800,000 as of June 2019 for the complete plat of 106 lots. The property was sold with a completed residence for \$397,000 on September 28, 2020.

The appellant requested a value of \$223,717 based on the lot value allocated from the \$8,800,000 appraised value mentioned above and an estimate of the value of the residence.

The appellant provided no evidence to overcome the valuation of the lot and residence set by the assessor.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$258,717 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: SARKELA 10 LLC

CURRENT OWNER
10804 NE 119TH PL
VANCOUVER, WA 98662

ACCOUNT NUMBER: 986051-925

PROPERTY LOCATION: 10804 NE 119TH PL
VANCOUVER, WA 98662

PETITION: 1054

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 110,000	\$	110,000
Improvements	\$ 146,489	\$	146,489
Personal property			
ASSESSED VALUE	\$ 256,489	BOE VALUE	\$ 256,489

Date of hearing: July 28, 2021

Recording ID# Sarkela

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:
Daniel C. Weaver, Chairman
Lisa Bodner
Dick Riley

Appellant:
None

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 1,924 square feet, built in 2020 and is of average construction quality located on 0.04 acres.

The properties were purchased as part of a group for \$2,250,000 in August 2018. The appellant's evidence included an appraisal performed by Steven Waugh and David Groth of Appraisal & Consulting Group, LLC indicating a value of \$8,800,000 as of June 2019 for the complete plat of 106 lots. The property was sold with a completed residence for \$360,000 on September 28, 2020.

The appellant requested a value of \$221,489 based on the lot value allocated from the \$8,800,000 appraised value mentioned above and an estimate of the value of the residence.

The appellant provided no evidence to overcome the valuation of the lot and residence set by the assessor.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$256,489 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ANDERSON BRADLEY J

ANDERSON BRADLEY J
2606 NE 104TH ST
VANCOUVER, WA 98686

ACCOUNT NUMBER: 130036-036

PROPERTY LOCATION: 4363 Z CIR
WASHOUGAL, WA 98671

PETITION: 1272

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 135,000	\$	135,000
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 135,000	BOE VALUE	\$ 135,000

Date of hearing: July 28, 2021

Recording ID# ANDERSON

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Bradley Anderson

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 0.13-acre parcel of bare land.

The appellant stated that the lots are unique in that on both the east and west side there are large residential neighborhoods. Each of the subject lots is unique in that they're duplex lots. All other lots are much larger, being single-home residential. Significant amounts of soil had to be removed from the lots and there is still more to be removed. Comparables 1 and 2 sold in 2021 for \$120,000. The assessment on the subject is not supported by the comparable sales. The appellant adjusted the comparable sales for size to arrive at an estimate of value for the subject parcels. The comparables and the subject both have utilities and comparable views. The appellant submitted two comparable sales [#130036-090 sold for \$120,000 in April 2021; and #130036-092 sold for \$120,300 in May 2021].

The appellant requested a value of \$97,500.

The two comparable property sales do not overcome the Assessor's value set at \$135,000.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$135,000 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ANDERSON BRADLEY J

ANDERSON BRADLEY J
2606 NE 104TH ST
VANCOUVER, WA 98686

ACCOUNT NUMBER: 130036-038

PROPERTY LOCATION: 4353 Z CIR
WASHOUGAL, WA 98671

PETITION: 1273

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 135,000	\$	135,000
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 135,000	BOE VALUE	\$ 135,000

Date of hearing: July 28, 2021

Recording ID# ANDERSON

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Bradley Anderson

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 0.08-acre parcel of bare land.

The appellant stated that the lots are unique in that on both the east and west side there are large residential neighborhoods. Each of the subject lots is unique in that they're duplex lots. All other lots are much larger, being single-home residential. Significant amounts of soil had to be removed from the lots and there is still more to be removed. Comparables 1 and 2 sold in 2021 for \$120,000. The assessment on the subject is not supported by the comparable sales. The appellant adjusted the comparable sales for size to arrive at an estimate of value for the subject parcels. The comparables and the subject both have utilities and comparable views. The appellant submitted two comparable sales [#130036-090 sold for \$120,000 in April 2021; and #130036-092 sold for \$120,300 in May 2021].

The appellant requested a value of \$97,500.

The two comparable property sales do not overcome the Assessor's value set at \$135,000.

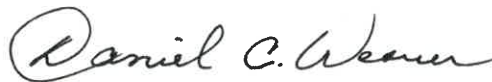
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$135,000 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: **ANDERSON BRADLEY J**

ANDERSON BRADLEY J
2606 NE 104TH ST
VANCOUVER, WA 98686

ACCOUNT NUMBER: 130036-044

PROPERTY LOCATION: 4323 Z CIR
WASHOUGAL, WA 98671

PETITION: 1274

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 135,000	\$ 135,000	
Improvements	\$ 0	\$ 0	
Personal property			
ASSESSED VALUE	\$ 135,000	BOE VALUE	\$ 135,000

Date of hearing: July 28, 2021

Recording ID# ANDERSON

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Bradley Anderson

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 0.08-acre parcel of bare land.

The appellant stated that the lots are unique in that on both the east and west side there are large residential neighborhoods. Each of the subject lots is unique in that they're duplex lots. All other lots are much larger, being single-home residential. Significant amounts of soil had to be removed from the lots and there is still more to be removed. Comparables 1 and 2 sold in 2021 for \$120,000. The assessment on the subject is not supported by the comparable sales. The appellant adjusted the comparable sales for size to arrive at an estimate of value for the subject parcels. The comparables and the subject both have utilities and comparable views. The appellant submitted two comparable sales [#130036-090 sold for \$120,000 in April 2021; and #130036-092 sold for \$120,300 in May 2021].

The appellant requested a value of \$97,500.

The two comparable property sales do not overcome the Assessor's value set at \$135,000.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$135,000 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ANDERSON BRADLEY J

ANDERSON BRADLEY J
2606 NE 104TH ST
VANCOUVER, WA 98686

ACCOUNT NUMBER: 130036-046

PROPERTY LOCATION: 4313 Z CIR
WASHOUGAL, WA 98671

PETITION: 1275

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 135,000	\$	135,000
Improvements	\$ 0	\$	0
Personal property			
ASSESSED VALUE	\$ 135,000	BOE VALUE	\$ 135,000

Date of hearing: July 28, 2021

Recording ID# ANDERSON

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Bradley Anderson

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 0.13-acre parcel of bare land.

The appellant stated that the lots are unique in that on both the east and west side there are large residential neighborhoods. Each of the subject lots is unique in that they're duplex lots. All other lots are much larger, being single-home residential. Significant amounts of soil had to be removed from the lots and there is still more to be removed. Comparables 1 and 2 sold in 2021 for \$120,000. The assessment on the subject is not supported by the comparable sales. The appellant adjusted the comparable sales for size to arrive at an estimate of value for the subject parcels. The comparables and the subject both have utilities and comparable views. The appellant submitted two comparable sales [#130036-090 sold for \$120,000 in April 2021; and #130036-092 sold for \$120,300 in May 2021].

The appellant requested a value of \$97,500.

The two comparable property sales do not overcome the Assessor's value set at \$135,000.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$135,000 as of January 1, 2020.

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